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**TITLE 50 DEPARTMENT OF LOCAL
GOVERNMENT FINANCE**

NOTE: Under IC 6-1.1-31-1, the name of the State Board of Tax Commissioners is changed to Department of Local Government Finance, effective January 1, 2002.

LSA Document #01-402

August 7, 2002

Representative Jerry Denbo, Chair
Administrative Rules and Oversight Committee

Re: Notice of Delay in Adoption of Rules incorporating minor changes and corrections in the Real Property Assessment Guidelines for 2002–Version A, published May 10, 2001. LSA Document # 01-402 *(See proposed LSA Document #01-402 in this issue of the Indiana Register at 26 IR 86.)*

Notice of Delay

In accordance with IC 4-22-2-25, the Department of Local Government Finance has determined that it may not be able to adopt, and obtain the Governor's approval of, the proposed rule incorporating minor changes and corrections to the Real Property Assessment Guidelines for 2002–Version A, published by the state board of tax commissioners and dated May 10, 2001, (LSA Document #01-402) within one (1) year of the date of notice of intent to adopt the rule as published under IC 4-22-2-23.

Reasons for Delay

The proposed rule will incorporate various changes in the Real Property Assessment Guidelines for 2002. The rule will correct certain typographical errors and make minor corrections in the Guidelines. Many of these corrections have been brought to the attention of assessing staff and officials as a result of hands-on use of the Guidelines during the reassessment process. Changes to the Guidelines have already been distributed to assessing officials and the public and published as non-rule policy documents in the March Indiana Register, 25 IR 2072 (3/1/02), and the May Indiana Register, 25 IR 2626 (5/10/02). Further minor corrections will be disseminated to officials shortly and published in the September and October Indiana Registers.

The State Tax Board published the notice of intent for LSA Document 01-402 in the Indiana Register on December 1, 2001. The Department of Local Government Finance, as successor to the State Board of Tax Commissioners, expects to publish the proposed rule in the September or October 2002 Indiana Register. The Department expects to adopt the rule by the end of November 2002.

Expected Adoption Date

The Department of Local Government Finance anticipates that it will be able to adopt the rule and obtain the Governor's approval, before February 1, 2003. Because the stated "expected date" will control the validity of the rule, it expects to adopt and obtain the Governor's approval of the rules governing the assessment of annually assesses manufactured homes (LSA Doc. #01-367), before March 1, 2003.

Your understanding of these circumstances is greatly appreciated. If you need additional information please do not hesitate to contact me at 232-4361. Thank you.

Sincerely,

Beth Henkel
General Counsel

Copy to:
Senator Luke Kenley
George Angelone, Attorney for the Committee